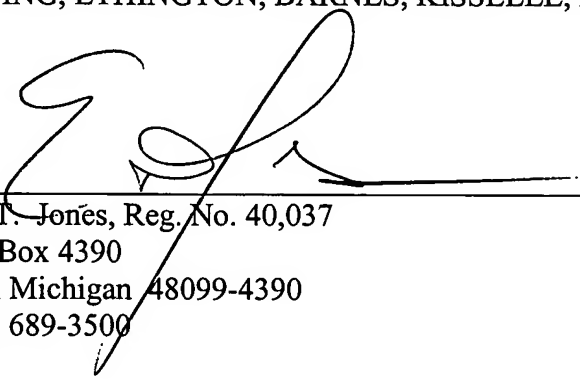


**REMARKS**

I authorize the Assistant Commissioner to charge any deficiencies, or credit any overpayment associated with this communication to Deposit Account No. 50-0852. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

REISING, ETHINGTON, BARNES, KISSELLE, P.C.



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Dated: January 30, 2004